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United Nations Children's Fund
Executive Board

Compendium of decisions adopted by the Executive Board at its annual session of 2017

Decision *Page*

Annual session, 13-15 June 2017

2017/5 Country programme documents 2

2017/6 Extensions of ongoing country programmes 2

2017/7 Annual report for 2016 of the Executive Director of UNICEF 2

2017/8 UNICEF Strategic Plan, 2018-2021, draft for review 3

2017/9 Evaluation reports, and management perspective and response 4

2017/10 Internal Audit and Investigations 4

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2017/5
Country programme documents

The Executive Board

1. *Takes note* that the country programme document, including aggregate indicative budget, for Cameroon (E/ICEF/2017/P/L.3) was made available to Member States for their comments and input from 20 March to 7 April 2017, in accordance with Executive Board decision 2014/1 on modifications to procedures for consideration and approval of country programme documentation;

2. *Approves* on a no-objection basis, and in accordance with decision 2014/1, the country programme document, including aggregate indicative budget, for Cameroon (E/ICEF/2017/P/L.3).

Annual session
13 June 2017

2017/6
Extensions of ongoing country programmes

The Executive Board

Takes note of the one-year extensions of the country programmes for Lesotho, Liberia and Nicaragua, which were approved by the Executive Director, as presented in the table in document E/ICEF/2017/P/L.4.

Annual session
13 June 2017

2017/7
Annual report for 2016 of the Executive Director of UNICEF

The Executive Board

1. *Takes note* of the annual report of the Executive Director of UNICEF: performance and results for 2016, including a report on the implementation of the quadrennial comprehensive policy review and the Integrated Results and Resources Framework of the UNICEF Strategic Plan, 2014-2017 (E/ICEF/2017/6 and Add.1);

2. *Also takes note* of the UNICEF report on the recommendations of the Joint Inspection Unit (E/ICEF/2017/8);

3. *Requests* UNICEF to incorporate the lessons learned from the relevant analyses of performance under the Strategic Plan, 2014-2017, including the United Nations Children's Fund (UNICEF): Review of development effectiveness, 2012-2015 and management response in the formulation of the Strategic Plan, 2018-2021, and urges UNICEF to strengthen outputs and outcome and impact indicators in consultation with programme implementing units in the organization;

4. *Recalls* decision 2013/5 in which the Executive Board requested UNICEF to recommend adjustments to the approved cost-recovery rates, as required, to be presented at the annual session 2016 of the Executive Board, notes that this process has been delayed and requests UNICEF, together with the United Nations Development Programme (UNDP), the United Nations Population Fund (UNFPA) and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), to continue the

consultations with Member States with regard to the cost-recovery policy and to present evidence-based proposals for harmonized cost-recovery policies of UNDP, UNFPA, UN-Women and UNICEF, with adjustments if required, for consideration by the respective Executive Boards no later than their annual sessions in 2018;

5. *Emphasizes* the need for UNICEF to continue to improve transparency in the use of resources to achieve programme results and to enhance organizational effectiveness and efficiency, and requests UNICEF to present in its future financial planning and reports a higher level of detail on the way that regular (core) resources are attributed and used, inter alia, with regard to financial breakdowns across budget areas, including staff costs;

6. *Decides* to transmit the above-mentioned reports to the Economic and Social Council, along with a summary of the comments and guidance of the Executive Board.

Annual session
15 June 2017

2017/8
UNICEF Strategic Plan, 2018-2021, draft for review

The Executive Board

1. *Takes note* of the UNICEF Strategic Plan, 2018-2021, draft for review, and encourages the timely elaboration and consideration of all its components/chapters and related documents, such as the integrated budget, 2018-2021, results framework, theory of change, Gender Action Plan, 2018-2021 and cost-recovery policies, in conjunction with the Strategic Plan, in line with the quadrennial comprehensive policy review of operational activities for development of the United Nations system (QCPR) and the 2030 Agenda for Sustainable Development;

2. *Requests* UNICEF to work closely with the United Nations Development Programme, the United Nations Population Fund and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) in line with the QCPR on identifying common measurable indicators for shared areas of collaborative advantage, which are spelled out in the Strategic Plan, including its common chapter;

3. *Also requests* UNICEF to present, in the next version of the draft: (a) a further elaboration of the operationalization of the concept of "leaving no one behind", within its mandate and taking into account its comparative advantages, in particular with regard to the building, development and strengthening of national capacities as defined in the QCPR, in line with national development, policies, plans, priorities and needs; (b) a further clarification of the concerted efforts to mainstream gender equality and address disability and to strengthen the relevant institutional and country capacities in order to ensure efficient and effective results; (c) a concrete narrative on the approach of UNICEF to humanitarian assistance, including its efforts to increase coherence and complementarity with its development work, in relevant contexts, reflecting lessons learned from the Strategic Plan, 2014-2017, and to reflect this narrative in the results framework and in the theory of change; and (d) a clearer theory of change, from outputs to outcomes, reflecting common United Nations Development Group guidelines and terminology on results-based management;

4. *Further requests* UNICEF to incorporate relevant lessons learned from the integrated budget, 2014-2017, inter alia, with regard to results-based budgeting, in the preparation of the integrated budget, 2018-2021;

5. *Requests* that UNICEF continue to provide in a timely manner the draft integrated budget for consideration by Member States, including all relevant funding sources.

Annual session
15 June 2017

2017/9
Evaluation reports, and management perspective and response

The Executive Board

1. *Takes note* of the annual report for 2016 on the evaluation function in UNICEF (E/ICEF/2017/11);

2. *Encourages* UNICEF to continue its ongoing internal capacity-building activities addressing gaps in the evaluation coverage of humanitarian assistance, in accordance with its mandate, and to take further steps to address shortcomings related to evaluation coverage of cross-cutting priorities, including gender equality, and also to strengthen impact-level evaluations;

3. *Welcomes* the focus of UNICEF on meeting the target to spend 1 per cent of resources allocated to evaluation, but is concerned that this goal was not met in 2015 or 2016, and therefore requests UNICEF to present plans towards meeting it;

4. *Requests* that updates on these issues be provided at the annual session of the UNICEF Executive Board in 2018;

5. *Takes note* of the United Nations Children's Fund (UNICEF): Review of development effectiveness, 2012-2015, looks forward to the implementation of the actions described in the management response and requests an update on the implementation of the recommendations of the review at the annual session of the UNICEF Executive Board in 2018;

6. *Requests* UNICEF to further advance collaboration and joint evaluation work with other United Nations entities, especially United Nations funds and programmes.

Annual session
14 June 2017

2017/10
Internal Audit and Investigations

The Executive Board

1. *Takes note* of the UNICEF Office of Internal Audit and Investigations 2016 annual report to the Executive Board (E/ICEF/2017/AB/L.2) and, in particular, the overall opinion on the adequacy of the organization's framework of governance, risk management and control, and asks the Office to provide further supporting analysis for such opinions in future annual reports;

2. *Welcomes* the reflection the Office has been giving to its strategic direction and its intention to enhance its focus on key risks and issues, including fraud-risk management;

3. *Looks forward* to the implementation of the actions described in the management response and requests an update on the implementation of the recommendations at the annual session of the UNICEF Executive Board in 2018;

4. *Takes note* of the recommendations made to management by the Audit Advisory Committee, urges the Executive Director to ensure that UNICEF managers have a clear understanding of the Committee's role and appreciates management's commitment to consider all recommendations made by the Committee;

5. *Expresses concern* about areas of risk consistently identified in the audit reports, namely, results-based management, governance and accountability and supply and logistics, and urges management to prioritize the implementation of actions that address these recurring identified risks;

6. *Welcomes* the steady decline of actions outstanding for more than 18 months;

7. *Also welcomes* the intention of UNICEF to finalize and implement an enhanced anti-fraud strategy as part of its response to the recommendations of the report of the Joint Inspection Unit of the United Nations system on fraud prevention, detection and response, and requests that UNICEF report to the Executive Board on its implementation;

8. *Notes with appreciation* the implementation rate of the audit recommendations of 99.6 per cent as of December 2016;

9. *Notes with concern* the low level of defrauded funds reported as recovered and urges management to do all it can to ensure the timely recovery of any potential loss in investigated cases, and to strengthen the control of third parties;

10. *Requests* management to provide regular updates on the recovery of assets, including recovery trends, to the Executive Board at its annual session;

11. *Also requests* UNICEF to take firm action to reduce the number of internal audits with non-satisfactory ratings;

12. *Welcomes* the use by UNICEF of the Harmonized Approach to Cash Transfers Framework and encourages its use in all relevant contexts;

13. *Requests* UNICEF to provide information on investigations performed by the Office of Internal Audit and Investigations as well as information on actions taken as a result of such investigations, in the annual report of the Office, in line with relevant and existing disclosure policies and guidelines of UNICEF;

14. *Also requests* UNICEF to continue to allocate sufficient resources for the Office of Internal Audit and Investigations to ensure a satisfactory number of internal audits and investigations each year and requests that a separate budget item for the Office be included in future budgets.

Annual session
15 June 2017